

San Juan
Income Statement
As of Oct FY2021

	Actual			YTD	Budget							
	Aug	Sep	Oct	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent	
SUMMARY												
Revenue												
LCFF Entitlement	291,974	1,457,815	769,544	2,519,333	11,400,102	11,563,410	11,562,972	(438)	162,870	9,043,639	22%	
Federal Revenue	-	609,058	35,053	644,111	3,208,336	3,121,160	3,121,160	-	(87,176)	2,477,049	21%	
Other State Revenues	81,718	118,645	147,093	347,456	1,199,528	1,312,278	1,309,498	(2,780)	109,970	962,041	27%	
Local Revenues	1,506	1,114	569	3,582	-	436	3,691	3,255	3,691	109	97%	
Fundraising and Grants	328	-	423	751	-	328	751	423	751	0	100%	
Total Revenue	375,526	2,186,632	952,682	3,515,233	15,807,965	15,997,611	15,998,071	460	190,106	12,482,838	22%	
Expenses												
Compensation and Benefits	927,289	946,320	939,135	3,006,990	10,229,527	10,253,843	10,253,843	-	(24,316)	7,246,854	29%	
Books and Supplies	31,308	93,162	18,208	273,059	449,199	449,200	449,200	-	(1)	176,141	61%	
Services and Other Operating Expenditures	163,886	188,369	138,446	644,037	3,642,897	3,703,946	3,705,521	(1,575)	(62,624)	3,061,484	17%	
Depreciation	-	-	-	-	93,227	107,771	107,771	-	(14,544)	107,771	0%	
Other Outflows	1,943	(1,472)	298	1,365	-	-	-	-	-	(1,365)		
Total Expenses	1,124,426	1,226,378	1,096,087	3,925,451	14,414,851	14,514,761	14,516,335	(1,575)	(101,484)	10,590,884	27%	
Operating Income	(748,900)	960,254	(143,404)	(410,218)	1,393,114	1,482,851	1,481,736	(1,115)	88,621	1,891,953		
Fund Balance												
Beginning Balance (Unaudited)					3,431,595	3,655,089	3,655,210					
Operating Income					1,393,114	1,482,851	1,481,736					
Ending Fund Balance					4,824,709	5,137,940	5,136,945					
Fund Balance as a % of Expenses					33%	35%	35%					

San Juan
Income Statement
As of Oct FY2021

	Actual			YTD	Budget						
	Aug	Sep	Oct	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
KEY ASSUMPTIONS											
Enrollment Summary											
K-3					775	783	783	-		8	
4-6					455	432	432	-		(23)	
7-8					187	179	179	-		(8)	
Total Enrolled					1,417	1,394	1,394	-		(23)	
ADA %											
K-3					95.2%	95.5%	95.5%	0.0%		0.3%	
4-6					88.6%	95.5%	95.5%	0.0%		6.9%	
7-8					91.6%	95.5%	95.5%	0.0%		3.9%	
Average ADA %					92.6%	95.5%	95.5%	0.0%		2.9%	
ADA											
K-3					738.09	747.77	747.77	-		9.67	
4-6					403.15	412.56	412.56	-		9.41	
7-8					171.33	170.95	170.95	-		(0.39)	
Total ADA					1,312.57	1,331.27	1,331.27	-		18.70	

San Juan
Income Statement
As of Oct FY2021

		Actual			YTD	Budget						
		Aug	Sep	Oct	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
REVENUE												
LCFF Entitlement												
8011	Charter Schools General Purpose Entitlement - State Aid	291,974	291,974	525,554	1,109,502	6,630,102	5,921,164	5,920,726	(438)	(709,376)	4,811,224	19%
8012	Education Protection Account Entitlement	-	616,863	-	616,863	1,674,461	2,502,606	2,502,606	-	828,145	1,885,743	25%
8096	Charter Schools in Lieu of Property Taxes	-	548,978	243,990	792,968	3,095,539	3,139,641	3,139,641	-	44,102	2,346,673	25%
SUBTOTAL - LCFF Entitlement		291,974	1,457,815	769,544	2,519,333	11,400,102	11,563,410	11,562,972	(438)	162,870	9,043,639	22%
Federal Revenue												
8181	Special Education - Entitlement	-	-	-	-	248,063	248,063	248,063	-	-	248,063	0%
8290	CARES Funding	-	609,058	-	609,058	-	779,423	779,423	-	779,423	170,365	78%
8291	Title I	-	-	26,612	26,612	108,253	108,253	108,253	-	-	81,641	25%
8292	Title II	-	-	5,941	5,941	24,400	24,400	24,400	-	-	18,459	24%
8294	Title IV	-	-	2,500	2,500	-	10,000	10,000	-	10,000	7,500	25%
8296	CARES ESSER and LLM	-	-	-	-	876,599	-	-	-	(876,599)	-	-
8299	PPP Forgiveness	-	-	-	-	1,951,021	1,951,021	1,951,021	-	-	1,951,021	0%
SUBTOTAL - Federal Revenue		-	609,058	35,053	644,111	3,208,336	3,121,160	3,121,160	-	(87,176)	2,477,049	21%
Other State Revenue												
8381	Special Education - Entitlement (State)	81,718	21,469	147,093	250,280	820,356	832,044	832,044	-	11,688	581,763	30%
8382	Special Education Reimbursement (State)	-	-	-	-	84,227	84,227	84,228	1	1	84,228	0%
8550	Mandated Cost Reimbursements	-	-	-	-	22,130	22,130	22,130	-	-	22,130	0%
8560	State Lottery Revenue	-	-	-	-	272,814	276,701	273,920	(2,781)	1,106	273,920	0%
8590	CARES Funding	-	97,176	-	97,176	-	97,176	97,176	-	97,176	-	100%
SUBTOTAL - Other State Revenue		81,718	118,645	147,093	347,456	1,199,528	1,312,278	1,309,498	(2,780)	109,970	962,041	27%
Local Revenue												
8699	All Other Local Revenue	-	43	569	1,005	-	436	3,691	3,255	3,691	2,686	27%
8999	Uncategorized Revenue	1,506	1,071	-	2,577	-	-	-	-	-	(2,577)	-
SUBTOTAL - Local Revenue		1,506	1,114	569	3,582	-	436	3,691	3,255	3,691	109	97%
Fundraising and Grants												
8802	Fundraising General	328	-	-	328	-	328	328	-	328	1	100%
8803	Field Trip Fundraising	-	-	423	423	-	-	423	423	423	(0)	100%
SUBTOTAL - Fundraising and Grants		328	-	423	751	-	328	751	423	751	0	100%
TOTAL REVENUE		375,526	2,186,632	952,682	3,515,233	15,807,965	15,997,611	15,998,071	460	190,106	12,482,838	22%

San Juan
Income Statement
As of Oct FY2021

		Actual			YTD	Budget						
		Aug	Sep	Oct	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	412,036	406,271	398,201	1,223,308	4,094,833	4,096,415	4,096,415	-	(1,582)	2,873,107	30%
1103	Certificated Substitute Pay	-	-	-	-	-	9,000	9,000	-	(9,000)	9,000	0%
1148	Teacher - Special Ed	98,465	90,765	85,612	285,599	969,255	925,305	925,305	-	43,950	639,706	31%
1300	Certificated Supervisor & Administrator Salaries	52,038	52,125	52,042	224,767	626,360	643,681	643,681	-	(17,321)	418,914	35%
1930	Certificated Counselors Salaries	10,725	10,725	10,725	42,900	130,800	128,700	128,700	-	2,100	85,800	33%
SUBTOTAL - Certificated Salaries		573,263	559,886	546,580	1,776,573	5,821,248	5,803,101	5,803,101	-	18,148	4,026,528	31%
Classified Salaries												
2100	Classified Teaching Assistant Salaries	70,765	110,487	104,027	289,796	1,015,147	1,026,172	1,026,172	-	(11,025)	736,376	28%
2103	Outdoor Learning & Library Specialists Salaries	2,289	3,922	3,052	9,263	33,341	42,341	42,341	-	(9,000)	33,078	22%
2200	Classified Special Ed Salaries	20,416	27,018	25,692	73,366	289,613	286,457	286,457	-	3,156	213,091	26%
2201	Classified SpEd Teaching Assistants Salaries	28,321	40,691	38,317	107,480	389,636	386,317	386,317	-	3,319	278,837	28%
2400	Classified Clerical & Office Salaries	41,182	43,131	39,982	156,703	462,872	468,493	468,493	-	(5,621)	311,790	33%
2905	Club M Salaries	16,913	19,232	13,944	67,836	243,734	256,877	256,877	-	(13,143)	189,042	26%
2930	Maintenance & Grounds Salaries	5,919	7,771	7,245	24,400	119,439	120,957	120,957	-	(1,518)	96,557	20%
SUBTOTAL - Classified Salaries		185,804	252,253	232,259	728,844	2,553,782	2,587,615	2,587,615	-	(33,833)	1,858,771	28%
Employee Benefits												
3100	STRS	87,539	84,619	84,361	267,294	940,132	937,201	937,201	-	2,931	669,906	29%
3300	OASDI-Medicare-Alternative	23,607	27,802	26,290	83,868	279,772	282,097	282,097	-	(2,325)	198,229	30%
3400	Health & Welfare Benefits	54,543	19,422	31,993	126,978	472,698	457,739	457,739	-	14,959	330,761	28%
3500	Unemployment Insurance	108	15	12	190	48,832	50,400	50,400	-	(1,568)	50,210	0%
3600	Workers Comp Insurance	-	-	15,272	15,272	113,063	113,275	113,275	-	(212)	98,003	13%
3900	Other Employee Benefits	2,425	2,322	2,367	7,971	-	22,416	22,416	-	(22,416)	14,445	36%
SUBTOTAL - Employee Benefits		168,222	134,181	160,296	501,573	1,854,497	1,863,128	1,863,128	-	(8,631)	1,361,555	27%
Books & Supplies												
4100	Approved Textbooks & Core Curricula Materials	18,280	5,610	4,998	52,059	84,947	84,947	84,947	-	-	32,888	61%
4300	Materials & Supplies	4,444	18,322	2,430	25,353	104,390	64,396	56,023	8,373	48,367	30,670	45%
4320	Educational Software	4,277	10,110	3,578	50,382	20,000	46,770	50,382	(3,612)	(30,382)	(0)	100%
4330	Office Supplies	578	2,808	4,113	8,363	22,415	22,415	22,415	-	-	14,052	37%
4340	Montessori Materials	-	209	-	378	6,800	6,800	6,800	-	-	6,422	6%
4350	Other Supplies & Materials	-	1,879	1,536	3,415	7,954	7,954	7,954	-	-	4,539	43%
4400	Noncapitalized Equipment	-	20,289	-	82,763	161,407	161,407	161,407	-	-	78,644	51%
4420	Computers: individual items less than \$5k	3,556	34,107	1,553	50,347	32,361	45,586	50,347	(4,761)	(17,986)	0	100%
4710	Student Food Services	-	-	-	-	8,925	8,925	8,925	-	-	8,925	0%
SUBTOTAL - Books and Supplies		31,308	93,162	18,208	273,059	449,199	449,200	449,200	-	(1)	176,141	61%
Services & Other Operating Expenses												
5100	Subagreements for Services	1,035	27,895	1,673	30,603	294,160	379,030	379,030	-	(84,870)	348,428	8%
5300	Dues & Memberships	-	-	-	12,782	15,101	15,101	15,101	-	-	2,319	85%
5500	Operations & Housekeeping	253	-	-	253	3,000	3,000	3,000	-	-	2,747	8%
5510	Utilities - Gas and Electric	-	-	-	-	2,000	-	-	-	2,000	-	-
5515	Janitorial, Gardening Services & Supplies	2,640	3,578	1,142	12,906	74,507	74,507	74,507	-	-	61,601	17%
5535	Utilities (General)	192	192	192	768	75,000	75,000	75,000	-	-	74,232	1%
5605	Equipment Leases	2,980	2,899	6,188	12,289	48,600	48,600	48,600	-	-	36,312	25%
5610	Rent	104,486	104,486	104,486	417,943	1,350,000	1,263,711	1,263,711	-	86,289	845,768	33%
5615	Repairs and Maintenance - Building	214	-	3,015	3,229	8,000	8,000	8,000	-	-	4,772	40%
5800	Other Services & Operating Expenses	331	329	698	1,398	-	2,040	2,040	-	(2,040)	642	69%

San Juan
Income Statement
As of Oct FY2021

		Actual			YTD	Budget						
		Aug	Sep	Oct	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
5803	Accounting Fees	-	-	-	-	-	19,208	19,208	-	(19,208)	19,208	0%
5804	Club M Reimbursements	11,389	3,160	-	17,519	-	17,520	17,520	-	(17,520)	0	100%
5808	Current Year CAC Expense	9,588	3,309	2,992	16,183	-	13,191	16,183	(2,992)	(16,183)	0	100%
5812	Business Services	-	28,085	14,043	63,807	176,144	177,253	177,253	-	(1,109)	113,446	36%
5820	Consultants - Non Instructional	-	-	-	550	-	550	550	-	(550)	-	100%
5824	District Oversight Fees	-	-	-	-	114,001	115,634	115,630	4	(1,629)	115,630	0%
5851	Marketing and Student Recruiting	-	-	-	-	-	5,726	5,726	-	(5,726)	5,726	0%
5857	Payroll Fees	1,365	1,278	1,815	5,217	15,355	15,355	15,355	-	-	10,138	34%
5858	CMO Fees Expense	-	-	-	-	1,436,479	1,399,169	1,395,583	3,586	40,896	1,395,583	0%
5861	Prior Yr Exp (not accrued)	31	192	1,873	2,096	-	223	2,096	(1,873)	(2,096)	(0)	100%
5863	Professional Development	27,800	12,965	-	40,765	25,550	40,765	40,765	-	(15,215)	-	100%
5881	Student Information System	-	-	-	-	-	12,360	12,360	-	(12,360)	12,360	0%
5887	Technology Services	1,419	-	-	5,237	-	5,237	5,237	-	(5,237)	-	100%
5899	Miscellaneous Operating Expenses	110	-	-	110	-	110	110	-	(110)	-	100%
5900	Communications	54	-	71	124	5,000	12,655	12,655	-	(7,655)	12,531	1%
5915	Postage and Delivery	-	-	260	260	-	-	300	(300)	(300)	40	87%
SUBTOTAL - Services & Other Operating Exp.		163,886	188,369	138,446	644,037	3,642,897	3,703,946	3,705,521	(1,575)	(62,624)	3,061,484	17%
Capital Outlay & Depreciation												
6900	Depreciation	-	-	-	-	93,227	107,771	107,771	-	(14,544)	107,771	0%
SUBTOTAL - Capital Outlay & Depreciation		-	-	-	-	93,227	107,771	107,771	-	(14,544)	107,771	0%
Other Outflows												
7999	Uncategorized Expense	1,943	(1,472)	298	1,365	-	-	-	-	-	(1,365)	
SUBTOTAL - Other Outflows		1,943	(1,472)	298	1,365	-	-	-	-	-	(1,365)	
TOTAL EXPENSES		1,124,426	1,226,378	1,096,087	3,925,451	14,414,851	14,514,761	14,516,335	(1,575)	(101,484)	10,590,884	27%